

Timothy Martin
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Financial Advisors to the Examiner

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 22-10964 (MG)

(Jointly Administered)

**NOTICE OF FIRST MONTHLY FEE STATEMENT
OF HURON CONSULTING SERVICES FOR COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
INCURRED AS FINANCIAL ADVISOR TO THE EXAMINER
FOR PERIOD FROM OCTOBER 1, 2022 THROUGH OCTOBER 31, 2022**

Name of Applicant:	Huron Consulting Services LLC, Financial Advisor to the Examiner
Authorized to provide professional services to:	Shoba Pillay, Examiner
Date of Retention	November 1, 2022, effective as of the October 10, 2022
Period for Which Fees and Expenses are Incurred:	October 10, 2022 through October 31, 2022

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Ltd. (N/A); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 121 River Street, PH05, Hoboken, New Jersey 07030.

Fees Incurred:	\$518,063.00
20% Holdback:	\$103,612.60
Total Compensation Less 20% Holdback	\$414,450.40
Total Expenses Incurred:	\$0.00
Total Fees and Expenses Requested:	\$414,450.40

This is a(n) X Monthly² Interim Final Fee Application

² Notice of this Monthly Fee Statement shall be served in accordance with the Interim Compensation Order (as defined herein) and objections to payment of the amounts described in this Monthly Fee Statement shall be addressed in accordance with the Interim Compensation Order.

Pursuant to the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* [Docket No. 521] (the “Interim Compensation Order”),³ Huron Consulting Services LLC (“Huron”) hereby submits this FIRST monthly statement (the “Monthly Statement”), seeking compensation for services rendered and reimbursement of expenses incurred as financial advisor the Examiner described in the *Examiner’s Application for Entry of an Order Authorizing the Employment and Retention of Huron Consulting Services LLC as Financial Advisor Effective as of October 10, 2022* [Docket No. 1070], for the period from October 10, 2022 through October 31, 2022 (the “Monthly Period”). By this Monthly Statement, Huron seeks payment in the amount of \$414,450.40 which comprises (i) 80% of the total amount of compensation sought for actual and necessary services rendered during the Monthly Period. Huron incurred no reimbursable expenses during the Monthly Period.

SERVICES RENDERED AND EXPENSES INCURRED

1. Attached hereto as Exhibit A is a summary of Huron’s professionals by individual, setting forth the (a) name and title of each individual who provided services during the Monthly Period, (b) aggregate hours spent by each individual, (c) hourly billing rate for each such individual at Huron’s current billing rates, and (d) amount of fees earned by each Huron professional. The blended hourly billing rate of Huron timekeepers during the Monthly Period is approximately \$923.63.

2. Attached hereto as Exhibit B is a summary of the services rendered and compensation sought, by project category, for the Monthly Period.

3. Attached hereto as Exhibit C is a summary of expenses incurred and reimbursement

³ Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Interim Compensation Order.

sought, by expense type, for the Monthly Period.

4. Attached hereto as Exhibit D are itemized time records of Huron's professionals for the Monthly Period and summary materials related thereto.

5. Attached hereto as Exhibit E is an itemized record of all expenses for the Monthly Period.

NOTICE AND OBJECTION PROCEDURES

6. Huron will provide notice of this Fee Statement in accordance with the Interim Compensation Order. A copy of this Fee Statement is also available on the website of the Debtors' solicitation agent at <https://cases.stretto.com/celsius>. Huron submits that no other or further notice need be given.

7. Objections to this Monthly Statement, if any, must be served upon the Notice Parties, and by email, hand, or overnight delivery upon Huron Consulting Services LLC, Attn: Timothy Martin (tmartin@hcg.com) no later than December 9, 2022 at 12:00 p.m. (prevailing Eastern Time) (the "Objection Deadline"), setting forth the nature of the objection and the specific amount of fees or expenses at issue.

8. If no objections to this Monthly Statement are received by the Objection Deadline, Huron will be entitled to 80% of the fees and 100% of the expenses identified in this Monthly Statement.

9. If an objection to this Fee Statement is received on or before the Objection Deadline, the Debtors shall withhold payment of that portion of this Fee Statement to which the objection is directed and promptly pay the remainder of the fees and disbursements in the percentages set forth above. To the extent such an objection is not resolved, it shall be preserved and scheduled for consideration at the next interim fee application hearing to be held by the Court.

Dated: December 13, 2022
Boston, MA

Respectfully submitted,

/s/ Timothy J. Martin

Timothy J. Martin

HURON CONSULTING SERVICES LLC

92 Hayden Ave

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Financial Advisor to the Examiner

EXHIBIT A

**SUMMARY OF FOURTH MONTHLY FEE STATEMENT OF HURON CONSULTING
SERVICES LLC FOR SERVICES RENDERED FOR THE PERIOD OCTOBER 1, 2022
THROUGH OCTOBER 31, 2022**

Professional	Title	Rate	Hours	Fees
Martin, Tim	Managing Director	1095	149.6	163,812.00
Barnett, Rob	Managing Director	1020	32.3	32,946.00
Boyer, Michael	Senior Director	920	65.2	59,984.00
Joseph, Anju	Senior Director	920	39.3	36,156.00
Loh, Rob	Senior Director	920	118.9	109,388.00
Sorondo, Jean-Louis	Senior Director	950	77.5	73,625.00
Tan, Ching Wei	Director	770	12.7	9,779.00
Quintile, Amanda	Associate	495	65.4	32,373.00
Total Professional Charges			560.9	\$ 518,063.00

EXHIBIT B

**COMPENSATION BY PROJECT CATEGORY TASK CODE
FOR SERVICES RENDERED BY HURON CONSULTING SERVICES LLC
FOR THE PERIOD OCTOBER 1, 2022 THROUGH OCTOBER 31, 2022**

Task Code	Description	Hours	Fees
1	Crypto Analysis	437.1	402,500.00
2	Tax Analysis	29.0	27,125.00
3	Utility Obligations	46.5	44,428.00
4	Billing and Fee Applications	18.3	17,972.00
5	Investigation Planning and Coordination	28.2	24,154.50
6	Communications with Parties in Interest	1.8	1,883.50
Total Professional Charges		560.9	\$ 518,063.00

EXHIBIT C

**EXPENSE SUMMARY BY HURON CONSULTING SERVICES LLC
FOR THE PERIOD OCTOBER 1, 2022 THROUGH OCTOBER 31, 2022**

EXHIBIT D

TIME RECORDS

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Jean-Louis Sorondo	10/10/2022	Participate in engagement team meeting regarding scope and objectives.	0.90
1	Crypto Analysis	Jean-Louis Sorondo	10/10/2022	Research Celsius custody and withhold accounts to understand mechanics of account creation.	1.40
1	Crypto Analysis	Jean-Louis Sorondo	10/10/2022	Participate in call with T. Martin (Huron) to discuss initial research findings on Celsius accounts.	0.10
1	Crypto Analysis	Jean-Louis Sorondo	10/10/2022	Document Celsius account research and discuss with engagement team.	0.50
1	Crypto Analysis	Jean-Louis Sorondo	10/10/2022	Review production in Debtors' data room with focus on QuickBooks.	0.40
1	Crypto Analysis	Rob Loh	10/10/2022	Initial review of the Debtors' coin reports and other filings related to Custody accounts and customer funds.	2.30
1	Crypto Analysis	Rob Loh	10/10/2022	Prepare for, and participate on, call with Examiner and Counsel (Jenner) re: Phase I investigation plan and preliminary information requests.	1.70
1	Crypto Analysis	Rob Loh	10/10/2022	Meeting with T. Martin, R. Barnett, J. Sorondo, C. Tan (Huron) regarding initial workplan and objectives.	0.90

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Rob Loh	10/10/2022	Participate in status call with T. Martin, R. Barnett, J. Sorondo, C. Tan (Huron) based on discussions with Examiner regarding initial workplan.	0.40
1	Crypto Analysis	Tim Martin	10/10/2022	Review of Debtors' schedules for information regarding earn account holdings.	0.40
1	Crypto Analysis	Tim Martin	10/10/2022	Review of Debtor's on-line accounts for information regarding custody and earn accounts.	1.60
1	Crypto Analysis	Tim Martin	10/10/2022	Review of A&M's July-August fee statement for information regarding earn and deposit account productions.	0.10
1	Crypto Analysis	Tim Martin	10/10/2022	Review of initial document production received from Jenner.	1.40
1	Crypto Analysis	Tim Martin	10/10/2022	Analyze 9-9-22 Cryptocurrency Asset Report.	1.40
1	Crypto Analysis	Tim Martin	10/10/2022	Prepare email to counsel (Jenner) regarding items to request from Debtors.	0.40
1	Crypto Analysis	Tim Martin	10/10/2022	Review production in Debtors' data room.	0.40
1	Crypto Analysis	Jean-Louis Sorondo	10/11/2022	Evaluate QuickBooks functionality and discuss with Huron team.	0.60
1	Crypto Analysis	Jean-Louis Sorondo	10/11/2022	Create Celsius SQL database and import sofa3 schedules as a table for analysis.	1.60
1	Crypto Analysis	Jean-Louis Sorondo	10/11/2022	Verify record counts and create test queries for SOFA3 data table.	0.90
1	Crypto Analysis	Jean-Louis Sorondo	10/11/2022	Discuss SOFA 3 data with T. Martin (Huron).	0.20

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Rob Barnett	10/11/2022	Participate in call with R. Barnett (Huron) regarding Debtors' staking agreements and scope.	0.50
1	Crypto Analysis	Rob Loh	10/11/2022	Review Debtor document production for items related user account activity prior to the petition date.	2.30
1	Crypto Analysis	Rob Loh	10/11/2022	Review documents produced by the Debtors and outline questions for employee interviews in focused on the movement of crypto assets.	1.40
1	Crypto Analysis	Rob Loh	10/11/2022	Review Debtor document production for information regarding "Chainalysis audit".	0.90
1	Crypto Analysis	Rob Loh	10/11/2022	Prepare preliminary work plan for crypto tracing aspects of Examination order.	0.50
1	Crypto Analysis	Tim Martin	10/11/2022	Review funds flow and security description in connection with Fireblox crypto holdings.	0.30
1	Crypto Analysis	Tim Martin	10/11/2022	Participate in call with J. Sorondo (Huron) regarding QuickBooks files.	0.20
1	Crypto Analysis	Tim Martin	10/11/2022	Participate in call with R. Barnett (Huron) regarding Debtors' staking agreements and scope.	0.50
1	Crypto Analysis	Tim Martin	10/11/2022	Review of files in data room related to Chainalysis assessment of cryptocurrency count.	0.60
1	Crypto Analysis	Tim Martin	10/11/2022	Review of Debtors' presentation regarding business model.	0.40
1	Crypto Analysis	Tim Martin	10/11/2022	Participate in call with L. Raiford (Jenner) regarding interviews.	0.20

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Tim Martin	10/11/2022	Review of correspondence from counsel (Jenner) regarding scheduling.	0.10
1	Crypto Analysis	Tim Martin	10/11/2022	Analyze Debtors' presentations regarding business model.	0.80
1	Crypto Analysis	Tim Martin	10/11/2022	Analysis of Debtors' process flow charts.	1.40
1	Crypto Analysis	Tim Martin	10/11/2022	Draft initial list of proposed interviews.	0.90
1	Crypto Analysis	Jean-Louis Sorondo	10/12/2022	Analyze SOFA 3 data and prepare charts for internal discussion.	1.50
1	Crypto Analysis	Jean-Louis Sorondo	10/12/2022	Consolidate balance sheet tabs into data table for analysis and summarize data in charts.	1.80
1	Crypto Analysis	Jean-Louis Sorondo	10/12/2022	Prepare for call with T. Martin, M. Boyer, and R. Loh (Huron) regarding 'Freeze Reports' and coin schedules.	0.90
1	Crypto Analysis	Michael Boyer	10/12/2022	Participate in internal Huron call re: coin movement documents.	0.50
1	Crypto Analysis	Michael Boyer	10/12/2022	Document review of data produced by Debtor and UCC.	1.00
1	Crypto Analysis	Michael Boyer	10/12/2022	Review coin movement documents.	0.50
1	Crypto Analysis	Michael Boyer	10/12/2022	Internal Huron call re: coin balances and workplan update	0.80
1	Crypto Analysis	Rob Loh	10/12/2022	Initial analysis of "Custody" wallet transactions based on information provided by the Debtors.	1.90
1	Crypto Analysis	Rob Loh	10/12/2022	Review data room documents re: coin movements and account activity.	1.70

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Rob Loh	10/12/2022	Review data room documents re: coin movements and account activity.	1.60
1	Crypto Analysis	Rob Loh	10/12/2022	Teleconference with T. Martin, M. Boyer, J. Sorondo (Huron) re: Debtors' freeze reports.	0.80
1	Crypto Analysis	Rob Loh	10/12/2022	Teleconference with T. Martin, M. Boyer, J. Sorondo (Huron) re: Coin movement flowcharts.	0.70
1	Crypto Analysis	Rob Loh	10/12/2022	Video conference with L. Raiford, K. Sadeghi, A. Cooper, S. Stappert (Jenner) regarding crypto tracing aspects of Examiner mandate.	0.50
1	Crypto Analysis	Tim Martin	10/12/2022	Participate in call with Huron cryptocurrency team regarding process flow charts.	0.40
1	Crypto Analysis	Tim Martin	10/12/2022	Review of additional Freeze Reports received from counsel (Jenner).	0.10
1	Crypto Analysis	Tim Martin	10/12/2022	Participate in call with Elementus regarding status and documents available.	0.50
1	Crypto Analysis	Tim Martin	10/12/2022	Participate in call with cryptocurrency team regarding workplan and timing.	0.40
1	Crypto Analysis	Tim Martin	10/12/2022	Analyze documents in Debtor database related to cryptocurrency transactions.	1.70
1	Crypto Analysis	Tim Martin	10/12/2022	Analyze Freeze/Coin reports provided by counsel (Jenner).	0.90
1	Crypto Analysis	Tim Martin	10/12/2022	Review draft summary of Freeze Reports.	0.20
1	Crypto Analysis	Michael Boyer	10/13/2022	Status update discussions with Examiner counsel (Jenner).	1.50
1	Crypto Analysis	Michael Boyer	10/13/2022	Research and prepare for call with Debtor and Debtor counsel.	0.30

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Michael Boyer	10/13/2022	Internal Huron research and preparation call for call with Debtor counsel.	1.00
1	Crypto Analysis	Michael Boyer	10/13/2022	Prepare for examiner follow up call with Debtor, Debtor counsel, and Examiner counsel (Jenner).	1.70
1	Crypto Analysis	Rob Loh	10/13/2022	Prepare for, and participate on, call with Debtor (inc. counsel and financial advisor) and Jenner & Block regarding Debtor's coin reports and asset tracing.	2.10
1	Crypto Analysis	Rob Loh	10/13/2022	Review and comment on coin reports prepared by the Debtors.	1.70
1	Crypto Analysis	Rob Loh	10/13/2022	Meeting with T. Martin, M. Boyer (Huron) regarding 'Freeze Reports' and coin schedules.	1.10
1	Crypto Analysis	Rob Loh	10/13/2022	Participate in video call with Counsel (Jenner) in preparation for call with Debtor and Debtor's advisors.	0.60
1	Crypto Analysis	Rob Loh	10/13/2022	Participate follow up call with L. Raiford and A. Cooper (Jenner), T. Martin and M. Boyer (Huron) regarding Debtor's overview of coin reports.	0.60
1	Crypto Analysis	Tim Martin	10/13/2022	Analyze Debtors cryptocurrency schedules for information regarding on and off blockchain activity.	2.30
1	Crypto Analysis	Tim Martin	10/13/2022	Participate on internal call regarding cryptocurrency Freeze and Coin schedules.	1.00

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Tim Martin	10/13/2022	Participate in call with counsel (Jenner) regarding preparation for call with Debtor and Debtors' counsel (Jenner) regarding cryptocurrency schedules.	1.20
1	Crypto Analysis	Tim Martin	10/13/2022	Participate in call with Debtors and Debtors advisors regarding tracking of cryptocurrency activity.	1.60
1	Crypto Analysis	Tim Martin	10/13/2022	Participate in debrief with counsel (Jenner) regarding cryptocurrency meeting with Debtors and Debtors' advisors.	0.50
1	Crypto Analysis	Jean-Louis Sorondo	10/14/2022	Analyze 2-year data table in SQL from 33 individual csv files to reconcile record counts.	3.80
1	Crypto Analysis	Jean-Louis Sorondo	10/14/2022	Prepare sample charts from 2-year table for discussion and review by Huron team.	0.70
1	Crypto Analysis	Jean-Louis Sorondo	10/14/2022	Draft and run database queries to compare 2-year sofa data to 90 SOFA data.	1.80
1	Crypto Analysis	Jean-Louis Sorondo	10/14/2022	Continue analysis to compare 2-year sofa data to 90 SOFA data.	1.40
1	Crypto Analysis	Jean-Louis Sorondo	10/14/2022	Review analysis results of comparison, retest and document queries.	0.90
1	Crypto Analysis	Jean-Louis Sorondo	10/14/2022	Prepare sample chart of mapped and unmasked accounts in 2-year and 90 day SOFA data.	1.30
1	Crypto Analysis	Michael Boyer	10/14/2022	Review of transaction tracing schedule with Huron	0.40
1	Crypto Analysis	Michael Boyer	10/14/2022	Status update discussion with Examiner counsel (Jenner).	1.20

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Michael Boyer	10/14/2022	Internal Huron discussion on coin tracing and prepare for Examiner counsel call.	1.00
1	Crypto Analysis	Michael Boyer	10/14/2022	Map and analyze Debtor Freeze and Coin Reports.	2.20
1	Crypto Analysis	Rob Loh	10/14/2022	Initial review and analysis of customer activity during the two-year period prior to the filing date as provided by A&M (Debtor's FA).	2.40
1	Crypto Analysis	Rob Loh	10/14/2022	Review of Celsius' internal wallet list and prepare listing of "Custody" wallets for detailed analysis in support of examination order.	1.30
1	Crypto Analysis	Rob Loh	10/14/2022	Discussion with T. Martin and M. Boyer (Huron) regarding historical 'Freeze Reports' and classification of assets and liabilities.	1.30
1	Crypto Analysis	Rob Loh	10/14/2022	Prepare outline of follow up questions for the Debtors (and/or A&M) regarding transactions during the two year period prior to filing.	0.70
1	Crypto Analysis	Tim Martin	10/14/2022	Discussion with M. Boyer and R. Loh (Huron) regarding Freeze reports and Debtor's accounting for coins.	0.70
1	Crypto Analysis	Tim Martin	10/14/2022	Participate in call with counsel (Jenner) regarding analysis of cryptocurrency schedules.	1.20
1	Crypto Analysis	Tim Martin	10/14/2022	Analyze 2-year cryptocurrency activity for workspace and ledger movement.	2.40
1	Crypto Analysis	Jean-Louis Sorondo	10/15/2022	Update 2yr data to include where account types could be appended (earn, custody).	1.80
1	Crypto Analysis	Jean-Louis Sorondo	10/15/2022	Continue analysis of earn and custody accounts in two-year data source.	2.40

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Rob Loh	10/15/2022	Review contents of previous document productions included with Lighthouse database.	2.10
1	Crypto Analysis	Rob Loh	10/15/2022	Prepare outline of discussion topics for employee interviews regarding the Debtor's management of crypto assets.	1.60
1	Crypto Analysis	Tim Martin	10/15/2022	Review of contents of Jenner Lighthouse engagement database.	0.40
1	Crypto Analysis	Tim Martin	10/15/2022	Review 2-year activity data, including data fields and balances to identify accounts for analysis.	2.30
1	Crypto Analysis	Tim Martin	10/15/2022	Review of company emails in relativity database.	0.90
1	Crypto Analysis	Tim Martin	10/15/2022	Prepare response to K&E in connection with meeting request; including topics and questions.	0.80
1	Crypto Analysis	Tim Martin	10/15/2022	Review of data production related to responses to SEC and state regulators.	1.20
1	Crypto Analysis	Michael Boyer	10/16/2022	Review of information provided in data rooms.	1.50
1	Crypto Analysis	Rob Loh	10/16/2022	Review of Debtor's Asset-Liability Committee ("ALCO") presentations.	2.40
1	Crypto Analysis	Tim Martin	10/16/2022	Correspond with Debtors' counsel regarding request for information regarding transaction types and cryptocurrency balances.	1.40
1	Crypto Analysis	Tim Martin	10/16/2022	Analyze detail of largest customers from 2-year history file.	1.20
1	Crypto Analysis	Amanda Quintile	10/17/2022	Prepare for and meet with Huron team to discuss initial draft of Celsius flow of coins and funds presentation.	0.70

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Amanda Quintile	10/17/2022	Create initial draft of Celsius flow of coins and funds presentation and share with Huron team for feedback/ edits.	1.90
1	Crypto Analysis	Amanda Quintile	10/17/2022	Update draft of Celsius flow of coins and funds presentation based on feedback from Huron team.	1.40
1	Crypto Analysis	Amanda Quintile	10/17/2022	Review March 2022 ALCO Presentation to prepare summary.	0.40
1	Crypto Analysis	Amanda Quintile	10/17/2022	Review April 2022 ALCO Presentation to prepare summary.	0.50
1	Crypto Analysis	Amanda Quintile	10/17/2022	Review May 2022 ALCO Presentation to prepare summary.	0.50
1	Crypto Analysis	Ching Wei Tan	10/17/2022	Analyze information in relation to customer accounts.	0.60
1	Crypto Analysis	Jean-Louis Sorondo	10/17/2022	Examine and reconcile between 90 day and 2-year sofa schedules identify discrepancies.	2.50
1	Crypto Analysis	Jean-Louis Sorondo	10/17/2022	Trace transactions in wallets linked to Celsius senior executive.	3.00
1	Crypto Analysis	Jean-Louis Sorondo	10/17/2022	Trace transactions in wallets linked to additional Celsius executive.	1.30
1	Crypto Analysis	Michael Boyer	10/17/2022	Preliminary review of wallet transfer activity and discussion with Huron team.	0.50
1	Crypto Analysis	Michael Boyer	10/17/2022	Review Freeze and Coin Reports.	0.50
1	Crypto Analysis	Michael Boyer	10/17/2022	Participate in call with Debtor FA on Coin Report creation.	0.70
1	Crypto Analysis	Michael Boyer	10/17/2022	Internal Huron discussion on coin reporting.	0.60

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Rob Loh	10/17/2022	Prepare for call with A&M regarding the Debtor's weekly coin reports and coin deployment strategies.	2.40
1	Crypto Analysis	Rob Loh	10/17/2022	Review documents produced by Elementus and outline deficiencies and necessary follow ups.	1.80
1	Crypto Analysis	Rob Loh	10/17/2022	Prepare for and participate on call with A&M regarding the preparation of the Debtor's weekly coin reports.	0.80
1	Crypto Analysis	Rob Loh	10/17/2022	Call with A. Quintile (Huron) regarding Asset-Liabilities Committee reports.	0.40
1	Crypto Analysis	Rob Loh	10/17/2022	Participate in call with A. Cooper (Jenner) regarding historical Freeze reports produced to date and priority list for additional reports.	0.40
1	Crypto Analysis	Tim Martin	10/17/2022	Analysis of movement of cryptocurrencies between customer accounts and wallets.	1.80
1	Crypto Analysis	Tim Martin	10/17/2022	Participate in call with counsel (Jenner) and A&M regarding mechanics associated with Coin Reports.	0.70
1	Crypto Analysis	Tim Martin	10/17/2022	Participate in call with R. Loh and M. Boyer (both Huron) regarding creation of Coin Reports and source data for same.	0.40
1	Crypto Analysis	Tim Martin	10/17/2022	Draft summary of transfers between Earn and Custody accounts during the 90 day period.	1.30
1	Crypto Analysis	Tim Martin	10/17/2022	Correspond with L. Raiford (Jenner) regarding meeting with A&M and related requests.	0.40

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Tim Martin	10/17/2022	Review of draft flow of cryptocurrency between insiders.	0.70
1	Crypto Analysis	Tim Martin	10/17/2022	Analyze four documents produced by Elementus.	0.60
1	Crypto Analysis	Amanda Quintile	10/18/2022	Run query for cryptocurrency related documents and review search results to update relativity document tracker.	0.60
1	Crypto Analysis	Amanda Quintile	10/18/2022	Run query for tax related documents and review search results to update relativity document tracker.	0.60
1	Crypto Analysis	Amanda Quintile	10/18/2022	Input initial results from query on cryptocurrency related documents into relativity document tracker to send to Huron team for feedback/ edits.	0.70
1	Crypto Analysis	Jean-Louis Sorondo	10/18/2022	Perform transaction lookups and prepare spreadsheet with findings.	0.80
1	Crypto Analysis	Jean-Louis Sorondo	10/18/2022	Identify top 100 accounts by custody inflow, trace transactions to show movement of earnings rewards into custody accounts.	2.10
1	Crypto Analysis	Jean-Louis Sorondo	10/18/2022	Perform research on Etherscan to document Celsius transactions for Mashinsky.	3.00
1	Crypto Analysis	Michael Boyer	10/18/2022	Map Freeze report to balance sheet by legal entity.	0.90
1	Crypto Analysis	Michael Boyer	10/18/2022	Prepare for and participate in call with Debtor and Debtor FA on ledger/blockchain transactions.	0.80

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Rob Loh	10/18/2022	Review documents produced by Elementus and outline necessary follow ups.	2.70
1	Crypto Analysis	Rob Loh	10/18/2022	Video conference with A. Cooper (Jenner), T. Martin, and M. Boyer (Huron) regarding analysis of blockchain transactions.	0.40
1	Crypto Analysis	Rob Loh	10/18/2022	Review Freeze Reports provided by A&M (Debtor's FA) inc. 09/09/22, 09/16/22, 09/23/22, 09/30/22, and 10/07/22.	1.70
1	Crypto Analysis	Tim Martin	10/18/2022	Participate in call with counsel (Jenner), A&M, K&E and Celsius regarding recording of transactions between Earn and Custody accounts.	0.80
1	Crypto Analysis	Tim Martin	10/18/2022	Participate in follow-up call with A. Cooper (Jenner), R. Loh and M. Boyer (both Huron) regarding call with Celsius coin deployment employee.	0.40
1	Crypto Analysis	Tim Martin	10/18/2022	Analyze customer transaction activity in connection with segregation vs. comingle analysis.	2.30
1	Crypto Analysis	Tim Martin	10/18/2022	Draft summary of preliminary observations for discussion with counsel (Jenner).	1.60
1	Crypto Analysis	Tim Martin	10/18/2022	Review of process flow charts in connection with segregation analysis.	0.70
1	Crypto Analysis	Tim Martin	10/18/2022	Participate in call with A. Cooper (Jenner) regarding observations from correspondence between Debtor and Committee counsel.	0.20

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Tim Martin	10/18/2022	Draft exhibits for call with Debtor's coin deployment employee.	1.20
1	Crypto Analysis	Amanda Quintile	10/19/2022	Create summary of March 2022 ALCO Presentation to send to Huron team for feedback/edits.	1.20
1	Crypto Analysis	Amanda Quintile	10/19/2022	Create summary of April 2022 ALCO Presentation to send to Huron team for feedback/edits.	1.40
1	Crypto Analysis	Amanda Quintile	10/19/2022	Create summary of May 2022 ALCO Presentation to send to Huron team for feedback/edits.	1.20
1	Crypto Analysis	Jean-Louis Sorondo	10/19/2022	Compare 2-year table to 90 table at date and transaction level to determine missing data from 2-year data source.	3.70
1	Crypto Analysis	Jean-Louis Sorondo	10/19/2022	Present findings and discuss missing 2-year data with T. Martin (Huron).	0.50
1	Crypto Analysis	Michael Boyer	10/19/2022	Freeze report mapping to balance sheet by legal entity.	1.80
1	Crypto Analysis	Rob Loh	10/19/2022	Review and revise analysis of ALCO committee meeting documents.	1.60
1	Crypto Analysis	Rob Loh	10/19/2022	Review mapping of the Debtor's Freeze Reports and outline proposed revisions and follow up analyses.	1.80
1	Crypto Analysis	Rob Loh	10/19/2022	Video conference with L. Raiford, L. Pelanek (Jenner) and T. Martin (Huron) re: preliminary conclusions based on interviews and analyses completed to date.	1.20

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Tim Martin	10/19/2022	Participate in call with L. Raiford (Jenner) regarding preliminary observations and analysis of accounts.	0.70
1	Crypto Analysis	Tim Martin	10/19/2022	Participate in call with R. Loh (Huron) to review analysis of accounts.	0.60
1	Crypto Analysis	Tim Martin	10/19/2022	Analysis of support for preliminary observations regarding account structure.	1.70
1	Crypto Analysis	Tim Martin	10/19/2022	Participate in call with R. Loh and J. Sorondo (both Huron) to walk through comparison of 2-year to 90 day customer account activity.	0.30
1	Crypto Analysis	Tim Martin	10/19/2022	Analyze Freeze reports and related correspondence in Debtor production.	1.40
1	Crypto Analysis	Tim Martin	10/19/2022	Analyze Debtor and UCC production related to cryptocurrency processes and balances.	2.30
1	Crypto Analysis	Amanda Quintile	10/20/2022	Refine query for cryptocurrency related documents based on feedback from Huron team and review search results to update relativity document tracker.	0.50
1	Crypto Analysis	Anju Joseph	10/20/2022	Prepare for and participate in update call on Celsius and various work plans; Analysis of near-term deliverables and findings from discussions with Debtor and advisors.	1.00
1	Crypto Analysis	Anju Joseph	10/20/2022	Review white paper on CEL token to summarize mechanics.	1.50
1	Crypto Analysis	Anju Joseph	10/20/2022	Analysis of pricing mechanics for CEL tokens and growth of the platform to summarize mechanics.	0.90

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Anju Joseph	10/20/2022	Review declaration and filings re: CEL use, growth, and transfers.	1.10
1	Crypto Analysis	Anju Joseph	10/20/2022	Analysis of interviews of CEO on use of CEL token and value creation to summarize pricing mechanics and growth.	2.20
1	Crypto Analysis	Ching Wei Tan	10/20/2022	Analyze April and May 2022 freeze reports in relation to coin quantity.	2.40
1	Crypto Analysis	Ching Wei Tan	10/20/2022	Analyze June and July 2022 freeze reports in relation to coin quantity.	2.20
1	Crypto Analysis	Ching Wei Tan	10/20/2022	Analyze August and September 2022 freeze reports in relation to coin quantity.	0.80
1	Crypto Analysis	Ching Wei Tan	10/20/2022	Analyze March and October 2022 freeze reports in relation to coin quantity.	0.40
1	Crypto Analysis	Ching Wei Tan	10/20/2022	Analyze changes in quantity of coins.	0.60
1	Crypto Analysis	Jean-Louis Sorondo	10/20/2022	Prepare detailed reconciliation between two year and 90-day SOFA data.	1.20
1	Crypto Analysis	Rob Loh	10/20/2022	Prepare analysis of Debtor's reported FTX assets and liabilities (per Freeze Reports) based on request from counsel (Jenner).	2.40
1	Crypto Analysis	Rob Loh	10/20/2022	Analysis of blockchain activity in connection with transactions between the Debtors and Notional Finance.	2.30
1	Crypto Analysis	Rob Loh	10/20/2022	Expand analysis of Debtor's 'Freeze Reports' to include additional dates.	2.20
1	Crypto Analysis	Rob Loh	10/20/2022	Review document productions for information related to transactions between the Debtors and Notional Finance.	1.90

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Rob Loh	10/20/2022	Prepare summary of findings related to transactions between the Debtors and Notional Finance.	1.10
1	Crypto Analysis	Tim Martin	10/20/2022	Participate in call with L. Raiford (Jenner) regarding cryptocurrency transactions and discrepancies in provided data.	0.20
1	Crypto Analysis	Tim Martin	10/20/2022	Summarize discrepancies in transaction data and prepare correspondence to A&M regarding same.	0.40
1	Crypto Analysis	Tim Martin	10/20/2022	Analyze documents in Debtor production regarding DiFi transactions.	1.60
1	Crypto Analysis	Tim Martin	10/20/2022	Analyze documents in Debtor production regarding Freeze Reports.	0.70
1	Crypto Analysis	Tim Martin	10/20/2022	Analyze documents in Debtor production regarding Debtor's Custody wallets.	1.80
1	Crypto Analysis	Tim Martin	10/20/2022	Analyze Debtors' transaction with Notional Finance in connection with cash management motion.	1.30
1	Crypto Analysis	Tim Martin	10/20/2022	Participate in call with L. Raiford (Jenner) regarding Notional Finance and status of information requests.	0.20
1	Crypto Analysis	Tim Martin	10/20/2022	Correspond with counsel (Jenner) regarding open requests.	0.20
1	Crypto Analysis	Tim Martin	10/20/2022	Search debtor production for documents regarding custody accounts.	1.40
1	Crypto Analysis	Tim Martin	10/20/2022	Review and comment on reconciliation of Notional Finance transactions.	0.40

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Tim Martin	10/20/2022	Review of Debtor documents regarding transfers to Custody accounts.	0.70
1	Crypto Analysis	Ching Wei Tan	10/21/2022	Analyze June 2022 freeze report in relation to coin quantity.	0.60
1	Crypto Analysis	Jean-Louis Sorondo	10/21/2022	Download Schedule F underlying detail and assemble, reconcile to 2-year and 90-day data sources.	2.80
1	Crypto Analysis	Jean-Louis Sorondo	10/21/2022	Draft database queries to compute beginning account balances.	2.20
1	Crypto Analysis	Jean-Louis Sorondo	10/21/2022	Query database for Custody transactions from 90 day sofa data and create summary schedule for internal review.	0.20
1	Crypto Analysis	Jean-Louis Sorondo	10/21/2022	Create summary of ETH custody transactions in 2-year data by day.	0.30
1	Crypto Analysis	Michael Boyer	10/21/2022	Prepare for and participate in custody meeting prep call (internal Huron).	1.50
1	Crypto Analysis	Rob Loh	10/21/2022	Compare ETH blockchain activity associated with ETH held in "Custody Wallets" to 90-day activity included with court filings.	2.80
1	Crypto Analysis	Rob Loh	10/21/2022	Analyze blockchain activity associated with ETH held in "Custody Wallets" for the period April 15, 2022 through filing date.	2.40
1	Crypto Analysis	Rob Loh	10/21/2022	Prepare for and participate in call with T. Martin and M. Boyer (Huron) to walk through Custody wallets and coin movement.	0.90
1	Crypto Analysis	Tim Martin	10/21/2022	Draft email to counsel (Jenner) regarding open requests.	0.20

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Tim Martin	10/21/2022	Participate in call with L. Raiford (Jenner) regarding status of requested documents.	0.20
1	Crypto Analysis	Tim Martin	10/21/2022	Analyze customer activity to determine methodology for calculating opening balances.	1.60
1	Crypto Analysis	Tim Martin	10/21/2022	Review of customer balance report prepared by Debtors and produced to regulators.	1.30
1	Crypto Analysis	Tim Martin	10/21/2022	Prepare outlines for meeting with innovation team and middle office employees.	1.50
1	Crypto Analysis	Tim Martin	10/21/2022	Participate in call with R. Loh and M. Boyer (both Huron) to walk through Custody wallets and coin movement.	0.90
1	Crypto Analysis	Tim Martin	10/21/2022	Prepare scheduling detailing daily customer activity from inception of Custody plan through petition date.	2.20
1	Crypto Analysis	Tim Martin	10/22/2022	Analyze Celsius Daily User Reports and prepare template for trending of report data.	0.80
1	Crypto Analysis	Tim Martin	10/22/2022	Correspond with Huron team regarding trending of Daily User Report data.	0.20
1	Crypto Analysis	Amanda Quintile	10/23/2022	Create consolidated analysis utilizing the Celsius Daily Reports document to analyze trends over time from December 2021 through June 2022.	1.20
1	Crypto Analysis	Amanda Quintile	10/23/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 12/18/2021.	1.70
1	Crypto Analysis	Amanda Quintile	10/23/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 12/25/2021.	1.60

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Amanda Quintile	10/23/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 1/1/2022.	1.60
1	Crypto Analysis	Jean-Louis Sorondo	10/23/2022	Examine daily reports to confirm certain coin swap amounts.	0.70
1	Crypto Analysis	Michael Boyer	10/23/2022	Custody meeting prep call with Examiner counsel (Jenner).	1.70
1	Crypto Analysis	Rob Loh	10/23/2022	Finalize and circulate analysis of ETH Custody activity based on blockchain transactions and 90-day activity included in Debtor's bankruptcy filings.	0.90
1	Crypto Analysis	Rob Loh	10/23/2022	Participate in call with A. Cooper, L. Raiford and K. Sadeghi (Jenner) and T. Martin and M. Boyer (Huron) in preparation for witness interviews and outstanding document requests.	1.70
1	Crypto Analysis	Rob Loh	10/23/2022	Outline topics for inclusion in upcoming witness interviews.	1.40
1	Crypto Analysis	Rob Loh	10/23/2022	Participate in call with T. Martin and M. Boyer (Huron) in preparation for upcoming witness interviews and workplan for requested analyses.	0.40
1	Crypto Analysis	Tim Martin	10/23/2022	Correspond with A. Ciriello and H. Bixler (both A&M) regarding status of document requests.	0.50
1	Crypto Analysis	Tim Martin	10/23/2022	Update interview outline for interview of middle-office and innovation team.	0.30
1	Crypto Analysis	Tim Martin	10/23/2022	Review and summarize April-May exchange data uploaded by debtors.	0.80

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Tim Martin	10/23/2022	Participate in call with A. Cooper, L. Raiford and K. Sadeghi (Jenner) and R. Loh and M. Boyer (both Huron) regarding preparation for interviews and status of requests.	1.70
1	Crypto Analysis	Tim Martin	10/23/2022	Participate in call with R. Loh and M. Boyer (both Huron) regarding workplan for interview prep and requested analyses.	0.30
1	Crypto Analysis	Tim Martin	10/23/2022	Prepare summary of financial interview topics and related documents at counsel (Jenner) request.	0.70
1	Crypto Analysis	Tim Martin	10/23/2022	Prepare email to counsel (Jenner) with topics and documents for 10-24 interviews.	0.30
1	Crypto Analysis	Tim Martin	10/23/2022	Review and comment on analysis of ledger and blockchain activity for ETH activity in Custody accounts.	0.60
1	Crypto Analysis	Amanda Quintile	10/24/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 1/8/2022.	1.60
1	Crypto Analysis	Amanda Quintile	10/24/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 1/15/2022.	1.70
1	Crypto Analysis	Amanda Quintile	10/24/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 1/22/2022.	1.80
1	Crypto Analysis	Amanda Quintile	10/24/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 1/29/2022.	1.40

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Amanda Quintile	10/24/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 2/5/2022.	1.70
1	Crypto Analysis	Michael Boyer	10/24/2022	Custody meeting follow up discussion with Examiner counsel (Jenner) and Huron team.	0.30
1	Crypto Analysis	Michael Boyer	10/24/2022	Participated in interview of debtor custody employees.	2.50
1	Crypto Analysis	Rob Loh	10/24/2022	Witness interview with A. Cooper, L. Raiford, K. Sadeghi, P. Sailer (Jenner) and T. Martin, M. Boyer (Huron) regarding management of crypto assets	2.60
1	Crypto Analysis	Rob Loh	10/24/2022	Preliminary review of documents produced by the Debtors related to trades made by or on behalf of the Debtors on platforms such as FTX, Binance, etc.	2.20
1	Crypto Analysis	Rob Loh	10/24/2022	Analyze blockchain activity associated with BTC held in "Custody Wallets" for the period April 15, 2022 through filing date.	2.10
1	Crypto Analysis	Rob Loh	10/24/2022	Participate in debrief call with counsel (Jenner) following witness interview.	0.40
1	Crypto Analysis	Tim Martin	10/24/2022	Review of Custody account transactions in preparation for interview with Custody employees.	0.90
1	Crypto Analysis	Tim Martin	10/24/2022	Participate in interview of Custody employees in connection with Custody accounts.	2.50
1	Crypto Analysis	Tim Martin	10/24/2022	Participate in debrief with counsel (Jenner) following interview of Custody employees.	0.40

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Tim Martin	10/24/2022	Prepare analysis of coin balances by date to be populated with blockchain holdings.	1.70
1	Crypto Analysis	Tim Martin	10/24/2022	Draft request list as follow up to Custody interviews and discuss same with counsel (Jenner).	0.60
1	Crypto Analysis	Amanda Quintile	10/25/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 2/12/2022.	1.60
1	Crypto Analysis	Amanda Quintile	10/25/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 2/19/2022.	1.90
1	Crypto Analysis	Amanda Quintile	10/25/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 2/26/2022.	1.70
1	Crypto Analysis	Amanda Quintile	10/25/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 3/5/2022.	1.60
1	Crypto Analysis	Amanda Quintile	10/25/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 3/12/2022.	1.30
1	Crypto Analysis	Michael Boyer	10/25/2022	Review updated Debtor production of data requests.	1.50
1	Crypto Analysis	Michael Boyer	10/25/2022	Review of Coin Report data related to Custody balances.	0.40
1	Crypto Analysis	Michael Boyer	10/25/2022	Prepare and select topics for Debtor management interviews.	0.80
1	Crypto Analysis	Rob Loh	10/25/2022	Prepare for interview of Treasury employee.	2.20

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Rob Loh	10/25/2022	Prepare for interview of employee involved with Custody program.	2.10
1	Crypto Analysis	Rob Loh	10/25/2022	Initial analysis of Custody wallets and transactions between Custody and main wallets (focus on ERC-20 assets).	2.70
1	Crypto Analysis	Rob Loh	10/25/2022	Initial analysis of Custody wallets and transactions between Custody and main wallets (focus on ERC-721 assets).	1.90
1	Crypto Analysis	Rob Loh	10/25/2022	Prepare for, and participate on, call with Counsel (Jenner) regarding examiner requests and interview topics.	0.80
1	Crypto Analysis	Tim Martin	10/25/2022	Correspond with counsel (Jenner) regarding interviews and topics.	0.20
1	Crypto Analysis	Tim Martin	10/25/2022	Draft proposed topics list for scheduled interviews.	0.40
1	Crypto Analysis	Tim Martin	10/25/2022	Participate in call with counsel (Jenner) regarding interview subjects and timing.	0.70
1	Crypto Analysis	Tim Martin	10/25/2022	Review materials identified by counsel (Jenner) to be relevant to Custody employee interview.	1.30
1	Crypto Analysis	Tim Martin	10/25/2022	Review materials identified by counsel (Jenner) to be relevant to Treasury employee interview.	1.70
1	Crypto Analysis	Tim Martin	10/25/2022	Review of June Freeze reports provided by Debtors in response to request.	2.20
1	Crypto Analysis	Tim Martin	10/25/2022	Review of Debtors' models regarding costs associated with mining operation.	1.30

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Tim Martin	10/25/2022	Analyze custodian reserve account on Freeze reports and correspond with counsel (Jenner) regarding same.	1.20
1	Crypto Analysis	Amanda Quintile	10/26/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 3/19/2022.	1.60
1	Crypto Analysis	Amanda Quintile	10/26/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 3/26/2022.	1.80
1	Crypto Analysis	Amanda Quintile	10/26/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 4/2/2022.	1.80
1	Crypto Analysis	Amanda Quintile	10/26/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 4/9/2022.	1.70
1	Crypto Analysis	Amanda Quintile	10/26/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 4/16/2022.	1.40
1	Crypto Analysis	Jean-Louis Sorondo	10/26/2022	Analyze mining invoices to compute prepayment balances.	3.60
1	Crypto Analysis	Jean-Louis Sorondo	10/26/2022	Continue analysis of mining invoices to compute prepayment balances.	2.90
1	Crypto Analysis	Michael Boyer	10/26/2022	Review updated Debtor production of Custody data requests.	0.80
1	Crypto Analysis	Michael Boyer	10/26/2022	Review updated docket filings related to examination.	0.70
1	Crypto Analysis	Michael Boyer	10/26/2022	Participate in Huron team call regarding Custody Reserve.	0.30

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Michael Boyer	10/26/2022	Participate in call regarding Custody account reconciliation with Examiner counsel (Jenner).	1.20
1	Crypto Analysis	Rob Loh	10/26/2022	Continue analysis of Custody wallets and transactions between Custody and main wallets (focus on ERC-20 assets).	2.80
1	Crypto Analysis	Rob Loh	10/26/2022	Continue analysis of Custody wallets and transactions between Custody and main wallets (focus on ERC-721 assets).	2.40
1	Crypto Analysis	Rob Loh	10/26/2022	Participate on, call with L. Raiford, A. Cooper, K. Sadeghi (Jenner), and T. Martin, M. Boyer (Huron) regarding the Debtor's custody account reconciliation process.	1.40
1	Crypto Analysis	Rob Loh	10/26/2022	Expand trending analysis of the Debtor's custody reserve assets.	1.70
1	Crypto Analysis	Tim Martin	10/26/2022	Analyze June 13, 2022 Freeze report in connection with questions from counsel (Jenner) regarding custody balances.	1.40
1	Crypto Analysis	Tim Martin	10/26/2022	Review of Declaration of Innovation employee.	0.60
1	Crypto Analysis	Tim Martin	10/26/2022	Participate in call with counsel (Jenner) regarding collateral reserve and related coin balances.	1.30
1	Crypto Analysis	Tim Martin	10/26/2022	Analyze Coin Stat reports to summarize collateral reserves and ledger balances by date.	1.90
1	Crypto Analysis	Tim Martin	10/26/2022	Analyze invoices and 13-week cash flow for detail regarding utility payments.	0.80
1	Crypto Analysis	Tim Martin	10/26/2022	Analyze company's reserve coins in comparison to custody reserve amounts.	1.20

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Tim Martin	10/26/2022	Analyze social media conversations regarding company's account freeze in June 2022.	1.30
1	Crypto Analysis	Tim Martin	10/26/2022	Correspond with A. Ciriello (A&M) regarding open requests.	0.20
1	Crypto Analysis	Amanda Quintile	10/27/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 4/23/2022.	1.50
1	Crypto Analysis	Amanda Quintile	10/27/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 4/30/2022.	1.60
1	Crypto Analysis	Amanda Quintile	10/27/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 5/7/2022.	1.70
1	Crypto Analysis	Amanda Quintile	10/27/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 5/14/2022.	1.60
1	Crypto Analysis	Amanda Quintile	10/27/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 5/21/2022.	1.70
1	Crypto Analysis	Jean-Louis Sorondo	10/27/2022	Load replacement csv files for 2-year sofa data into database and reconcile counts and amounts.	2.70
1	Crypto Analysis	Jean-Louis Sorondo	10/27/2022	Assist A. Quintile (Huron) in cross reference of freeze report data.	1
1	Crypto Analysis	Michael Boyer	10/27/2022	Review and discuss custodial reserve analysis with Huron team.	0.50
1	Crypto Analysis	Michael Boyer	10/27/2022	Update custodial reserve analysis.	1.70

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Michael Boyer	10/27/2022	Participate in call with Huron team to discuss updated custodial reserve analysis.	0.50
1	Crypto Analysis	Michael Boyer	10/27/2022	Prepare total summary of all Coin Stats sheets for all dates and coins for selected dates.	1.70
1	Crypto Analysis	Michael Boyer	10/27/2022	Map all coins on Celsius platform to respective ecosystems.	2.30
1	Crypto Analysis	Michael Boyer	10/27/2022	Prepare custodial reserve analysis by Celsius coin grouping for selected dates by coin.	0.70
1	Crypto Analysis	Michael Boyer	10/27/2022	Prepare custodial reserve analysis by coin ecosystem for selected dates by coin.	0.50
1	Crypto Analysis	Michael Boyer	10/27/2022	Prepare custodial reserve analysis for all coins for selected dates.	0.40
1	Crypto Analysis	Tim Martin	10/27/2022	Review of Custody account snapshots produced by Debtors.	0.70
1	Crypto Analysis	Tim Martin	10/27/2022	Draft email to counsel (Jenner) regarding Custody account snapshots produced by Debtors.	0.20
1	Crypto Analysis	Tim Martin	10/27/2022	Analyze documents related to reconciliation of Custody accounts in connection with email to Debtors' advisors requesting specific information.	1.30
1	Crypto Analysis	Tim Martin	10/27/2022	Participate in call with A. Cooper (Jenner) regarding open requests.	0.10
1	Crypto Analysis	Tim Martin	10/27/2022	Participate in call with M. Boyer (Huron) regarding analysis of ETH assets and reserves.	0.20
1	Crypto Analysis	Tim Martin	10/27/2022	Analyze Custody book to wallet variances in ETH equivalent coins .	1.40

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Tim Martin	10/27/2022	Participate in call with A. Ciriello (A&M) regarding Custody and Wintermute reports.	0.40
1	Crypto Analysis	Tim Martin	10/27/2022	Participate in call with L. Raiford (Jenner) regarding draft report and Participate in call with A&M.	0.30
1	Crypto Analysis	Tim Martin	10/27/2022	Participate in call with A. Ciriello (A&M) regarding outstanding requests.	0.20
1	Crypto Analysis	Tim Martin	10/27/2022	Review and comment on analysis of custody reserves by date.	1.20
1	Crypto Analysis	Tim Martin	10/27/2022	Review documentation describing Freeze Report and process for Freeze Report.	0.30
1	Crypto Analysis	Tim Martin	10/27/2022	Review and analyze Fireblocks data contained in Freeze Reports.	1.10
1	Crypto Analysis	Tim Martin	10/27/2022	Analyze data from daily statistics report prepared by Debtors.	0.30
1	Crypto Analysis	Amanda Quintile	10/28/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 5/28/2022.	1.80
1	Crypto Analysis	Amanda Quintile	10/28/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 6/4/2022.	1.20
1	Crypto Analysis	Amanda Quintile	10/28/2022	Review and incorporate Celsius Daily Reports into consolidated analysis for week-ending 6/12/2022.	1.00
1	Crypto Analysis	Amanda Quintile	10/28/2022	Meet with Huron team to discuss consolidated analysis of Celsius Daily reports.	0.70

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Amanda Quintile	10/28/2022	Update formatting changes for consolidated analysis of Celsius Daily reports based on feedback from Huron team.	1.30
1	Crypto Analysis	Jean-Louis Sorondo	10/28/2022	Perform quality control on loaded 2-year sofa data.	0.80
1	Crypto Analysis	Jean-Louis Sorondo	10/28/2022	Perform data conversion and normalization on 2-year sofa data for further analysis.	2.10
1	Crypto Analysis	Jean-Louis Sorondo	10/28/2022	Draft query to summarize 2-year sofa data file contents for internal discussion.	1.30
1	Crypto Analysis	Michael Boyer	10/28/2022	Participate in Huron team call regarding coin tracing analysis and schedules for draft Examiner report.	1.00
1	Crypto Analysis	Michael Boyer	10/28/2022	Draft coin location schedule templates per select dates.	1.80
1	Crypto Analysis	Michael Boyer	10/28/2022	Draft detailed coin location summary schedules by date.	1.90
1	Crypto Analysis	Michael Boyer	10/28/2022	Draft custody liability comparison analyses by date.	1.30
1	Crypto Analysis	Michael Boyer	10/28/2022	Participate in Huron team call regarding coin location schedules.	0.70
1	Crypto Analysis	Rob Loh	10/28/2022	Prepare for, and participate on, employee interview re: Custody program marketing.	1.30
1	Crypto Analysis	Rob Loh	10/28/2022	Participate in call with T. Martin and M. Boyer (Huron) regarding presentation of schedules/tables, etc. for draft interim report.	0.90

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Tim Martin	10/28/2022	Correspond with counsel (Jenner) regarding interview topics.	0.30
1	Crypto Analysis	Tim Martin	10/28/2022	Participate in call with M. Boyer and R. Loh (both Huron) regarding structuring of schedules for draft report.	0.90
1	Crypto Analysis	Tim Martin	10/28/2022	Preparation of outline list for proposed interviews.	0.70
1	Crypto Analysis	Tim Martin	10/28/2022	Analysis of daily Custody activity for drafting of schedule.	1.40
1	Crypto Analysis	Tim Martin	10/28/2022	Participate in interview of Custody Program marketing employee.	1.20
1	Crypto Analysis	Tim Martin	10/28/2022	Participate in discussion with Elementus regarding analysis of company's cryptocurrency balances.	0.60
1	Crypto Analysis	Tim Martin	10/28/2022	Participate in call with counsel (Jenner) regarding follow-up requests from Elementus Participate in call.	0.30
1	Crypto Analysis	Tim Martin	10/28/2022	Participate in call with L. Raiford (Jenner) regarding schedules of wallets and balances.	0.30
1	Crypto Analysis	Tim Martin	10/28/2022	Prepare schedules analyzing cryptocurrency assets and liabilities by date.	1.70
1	Crypto Analysis	Jean-Louis Sorondo	10/29/2022	Perform additional reconciliation between 2-year sofa data source and 90 day source.	1.20
1	Crypto Analysis	Jean-Louis Sorondo	10/29/2022	Update Schedule A with analysis of USD amounts; average and mode.	1.80
1	Crypto Analysis	Jean-Louis Sorondo	10/29/2022	Prepare and discuss 2-year sofa data summary chart with T. Martin (Huron).	0.50

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Tim Martin	10/29/2022	Analyze coin price in daily transaction detail compared to Freeze Reports.	0.80
1	Crypto Analysis	Tim Martin	10/29/2022	Correspond with counsel (Jenner) regarding interview topics.	0.30
1	Crypto Analysis	Tim Martin	10/29/2022	Analyze daily pricing of custody assets per ledger and compare to Freeze Reports.	1.90
1	Crypto Analysis	Tim Martin	10/29/2022	Correspond with A. Ciriello (A&M) regarding pricing of custody assets.	0.20
1	Crypto Analysis	Michael Boyer	10/30/2022	Update coin location schedules per select dates.	1.70
1	Crypto Analysis	Michael Boyer	10/30/2022	Review and update interview topics lists for discussions during week of 10/31.	0.50
1	Crypto Analysis	Rob Loh	10/30/2022	Continue analysis of Custody wallets and transactions between Custody and main wallets (focus on UTXO assets).	2.30
1	Crypto Analysis	Tim Martin	10/30/2022	Prepare interview topics outline for interviews of debtor treasury innovation employees.	1.30
1	Crypto Analysis	Tim Martin	10/30/2022	Analyze Debtors' BTC wallets for daily balances.	1.40
1	Crypto Analysis	Tim Martin	10/30/2022	Continue to update interview topic outlines for debtor treasury innovation employees.	0.90
1	Crypto Analysis	Tim Martin	10/30/2022	Analyze history of blockchain activity for Custody wallets provided by A&M.	2.10
1	Crypto Analysis	Tim Martin	10/30/2022	Prepare analysis of Custody wallets and correspond with A&M regarding same.	0.40
1	Crypto Analysis	Michael Boyer	10/31/2022	Update coin location schedules per select dates.	2.60

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Michael Boyer	10/31/2022	Participate in Huron team call regarding coin location analyses and schedules	0.70
1	Crypto Analysis	Michael Boyer	10/31/2022	Participate in call with Examiner counsel (Jenner) on interim report.	1.20
1	Crypto Analysis	Michael Boyer	10/31/2022	Participate in call with Fireblocks, Examiner and Examiner counsel (Jenner).	1.00
1	Crypto Analysis	Michael Boyer	10/31/2022	Participate in call with Celsius Business Processes/Controls employee.	2.00
1	Crypto Analysis	Michael Boyer	10/31/2022	Prepare coin location and custody liability comparison draft analyses for Examiner counsel (Jenner) review.	0.70
1	Crypto Analysis	Rob Loh	10/31/2022	Witness interview with A. Cooper, L. Raiford, K. Sadeghi, M. Onibokun (Jenner) and T. Martin, M. Boyer (Huron) regarding business processes.	2.00
1	Crypto Analysis	Rob Loh	10/31/2022	Participate on call with Fireblocks and Counsel (Jenner) re: system interface, user customization, and available reporting.	1.10
1	Crypto Analysis	Rob Loh	10/31/2022	Review documents in advance of employee interview.	0.90
1	Crypto Analysis	Rob Loh	10/31/2022	Call with T. Martin and M. Boyer (Huron) regarding coin movement and deliverables for Examiner report.	0.70
1	Crypto Analysis	Rob Loh	10/31/2022	Analysis of BTC wallets (balances and transactions) identified by the Debtors.	2.10

Task Code	Task Code Description	Professional	Date	Description	Hours
1	Crypto Analysis	Rob Loh	10/31/2022	Email correspondence with counsel (Jenner) re: interview scheduling and deliverables for inclusion in Examiner's interim report.	0.40
1	Crypto Analysis	Rob Loh	10/31/2022	Participate in follow up call with Counsel (Jenner) regarding employee interview and next steps.	0.40
1	Crypto Analysis	Tim Martin	10/31/2022	Participate on call with Fireblocks regarding platform offerings and mechanics.	1.10
1	Crypto Analysis	Tim Martin	10/31/2022	Participate in call with M. Boyer and R. Loh (both Huron) regarding draft schedules for report and open items.	0.70
1	Crypto Analysis	Tim Martin	10/31/2022	Participate in call with A. Cooper (Jenner) regarding open items related to wallets.	0.20
1	Crypto Analysis	Tim Martin	10/31/2022	Participate in call with A. Ciriello (A&M) regarding open requests and status.	0.20
1	Crypto Analysis	Tim Martin	10/31/2022	Analyze transactions for additional BTC wallets identified by Debtors.	1.30
1	Crypto Analysis	Tim Martin	10/31/2022	Participate on call with counsel (Jenner) regarding preparation for interviews and outline for draft report.	1.00
1	Crypto Analysis	Tim Martin	10/31/2022	Review and edit draft schedules for interim report.	1.30
1	Crypto Analysis	Tim Martin	10/31/2022	Participate in interview of debtor business process employee.	1.90
1	Crypto Analysis	Tim Martin	10/31/2022	Participate in follow-up with counsel (Jenner) regarding interview of debtor business process employee.	0.40

Task Code	Task Code Description	Professional	Date	Description	Hours
	Crypto Analysis Total				437.10
2	Tax Analysis	Anju Joseph	10/10/2022	Analysis of docket and review primary filings to gain understanding of key issues of the examiner's focus	1.00
2	Tax Analysis	Anju Joseph	10/11/2022	Review filings on tax concerns and summarize key issues; Analysis of motions on objections on tax issue	1.50
2	Tax Analysis	Anju Joseph	10/11/2022	Review docket re: examiner scope limitations and near-term tax obligations	1.00
2	Tax Analysis	Ching Wei Tan	10/11/2022	Analyze background information and data room for taxation information.	0.60
2	Tax Analysis	Tim Martin	10/11/2022	Participate in call with M. Boyer (Huron) regarding Debtors' tax policies.	0.10
2	Tax Analysis	Anju Joseph	10/12/2022	Summarize findings of key issues and tax obligations and correspond findings internally	1.50
2	Tax Analysis	Anju Joseph	10/12/2022	Review objections files by UCC; review docket on related matters.	0.70
2	Tax Analysis	Anju Joseph	10/12/2022	Prepare summary schedule of outstanding obligations and potential obligations.	0.80
2	Tax Analysis	Ching Wei Tan	10/12/2022	Analyze Celsius Court filings in preparation of tax call with Examiner.	0.40
2	Tax Analysis	Ching Wei Tan	10/12/2022	Analyze tax motion and schedules of liabilities in preparation of tax call with Examiner.	1.30
2	Tax Analysis	Tim Martin	10/12/2022	Prepare for tax call by reviewing Examiner motions.	0.30

Task Code	Task Code Description	Professional	Date	Description	Hours
2	Tax Analysis	Tim Martin	10/12/2022	Participate in tax call with counsel (Jenner) to Examiner.	0.20
2	Tax Analysis	Anju Joseph	10/13/2022	Celsius Examiner discussion on tax matters - call with counsel (Jenner), the Company and advisors.	1.00
2	Tax Analysis	Anju Joseph	10/13/2022	Edit call notes on tax matters; review claims detail on IRS/	0.50
2	Tax Analysis	Anju Joseph	10/14/2022	Review analysis prepared by counsel on tax matters and attachments re: IRS claims and Debtor's Responses to data request.	1.00
2	Tax Analysis	Anju Joseph	10/14/2022	Participate in call with R. Barnett (Huron) to update on status of process and summarize data received.	0.50
2	Tax Analysis	Tim Martin	10/14/2022	Review of tax team request list and correspondence regarding same.	0.80
2	Tax Analysis	Anju Joseph	10/17/2022	Prep for discussion on workplan, review data received and prepare follow-up items to request.	1.00
2	Tax Analysis	Rob Barnett	10/17/2022	Review of tax data room additions.	0.30
2	Tax Analysis	Tim Martin	10/17/2022	Participate in call with R. Barnett (Huron) regarding workplan related to CEL token and tax workstream.	0.30
2	Tax Analysis	Amanda Quintile	10/18/2022	Input initial results from query on tax related documents into relativity document tracker to send to Huron team for feedback/ edits.	0.70
2	Tax Analysis	Anju Joseph	10/18/2022	Participate in call with counsel (Jenner) on next steps and status update.	0.80

Task Code	Task Code Description	Professional	Date	Description	Hours
2	Tax Analysis	Anju Joseph	10/18/2022	Review sale of asset, review schedules provided by counsel (Jenner), and prep for call with counsel (Jenner).	1.00
2	Tax Analysis	Rob Barnett	10/18/2022	Participate in call with counsel (Jenner) on next steps and status update for tax analyses.	0.80
2	Tax Analysis	Rob Barnett	10/18/2022	Update tax data request, review responses and analyze new tax data.	0.50
2	Tax Analysis	Rob Barnett	10/18/2022	Reviewed tax data request information and responses.	1.40
2	Tax Analysis	Anju Joseph	10/19/2022	Review detail in Sales Tax Estimate - First Day Letter, exemptions received and identify incomplete sources	1.50
2	Tax Analysis	Anju Joseph	10/19/2022	Analysis of correspondences re: scope of analysis and various outstanding data requests.	0.50
2	Tax Analysis	Rob Barnett	10/19/2022	Review and analysis of updated tax documents on SecureDocs.	0.90
2	Tax Analysis	Amanda Quintile	10/20/2022	Refine query for tax related documents based on feedback from Huron team and review search results to update relativity document tracker.	0.40
2	Tax Analysis	Rob Barnett	10/20/2022	Analysis of documents in debtor production regarding tax returns, sales and use tax and VAT.	1.40
2	Tax Analysis	Rob Barnett	10/20/2022	Analyze documents in Debtor production regarding rig sales and use tax.	0.90

Task Code	Task Code Description	Professional	Date	Description	Hours
2	Tax Analysis	Rob Barnett	10/24/2022	Participate in call with counsel (Jenner) to discuss Celsius tax analysis and data request and next steps.	0.60
2	Tax Analysis	Rob Barnett	10/24/2022	Analyze documents in Debtor production regarding exemptions and returns.	0.90
2	Tax Analysis	Rob Barnett	10/25/2022	Analyze documents in Debtor production regarding tax data request.	0.60
2	Tax Analysis	Rob Barnett	10/27/2022	Analyze documents in Debtor production regarding UCC meeting notes and A&M/KE call notes.	1.00
2	Tax Analysis	Rob Barnett	10/28/2022	Review and response to emails regarding tax issues and interviews and mining expense and payment tracking.	0.30
	Tax Analysis Total				29.00
3	Utility Obligations	Rob Barnett	10/17/2022	Review of mining data room additions.	0.30
3	Utility Obligations	Amanda Quintile	10/18/2022	Run query for mining related documents and review search results to update relativity document tracker.	0.50
3	Utility Obligations	Amanda Quintile	10/18/2022	Input initial results from query on mining related documents into relativity document tracker to send to Huron team for feedback/ edits.	0.70
3	Utility Obligations	Rob Barnett	10/19/2022	Review and analysis of updated mining documents on SecureDocs.	0.70

Task Code	Task Code Description	Professional	Date	Description	Hours
3	Utility Obligations	Amanda Quintile	10/20/2022	Refine query for mining related documents based on feedback from Huron team and review search results to update relativity document tracker.	0.50
3	Utility Obligations	Rob Barnett	10/20/2022	Analyze documents in Debtor production regarding mining costs.	1.10
3	Utility Obligations	Anju Joseph	10/21/2022	Participate in call with E. Savner (Jenner) on analysis to be consolidated on mining and utilities workstream.	0.50
3	Utility Obligations	Anju Joseph	10/21/2022	Review docket to gain understanding on issues re: hosting and utilities obligations and liabilities assessed.	1.00
3	Utility Obligations	Rob Barnett	10/21/2022	Analyze documents in Debtor production regarding utility costs, interstate movement and sales.	2.30
3	Utility Obligations	Tim Martin	10/21/2022	Participate in call with A. Joseph (Huron) regarding invoices and payments made.	0.30
3	Utility Obligations	Tim Martin	10/21/2022	Analyze invoices and mining related discussions in Debtor Asset and Liability reports.	0.80
3	Utility Obligations	Anju Joseph	10/24/2022	Team meeting to discuss open items, update on discussions with Debtor's advisors, and status of workflow.	0.40
3	Utility Obligations	Anju Joseph	10/24/2022	Review responses to document requests received as of 10.24 re: data mining, hosting and utility fees.	2.10

Task Code	Task Code Description	Professional	Date	Description	Hours
3	Utility Obligations	Rob Barnett	10/24/2022	Analyze documents in Debtor production regarding mining agreements, financials and strategy documents.	0.70
3	Utility Obligations	Rob Barnett	10/24/2022	Update mining analyses and next steps.	0.40
3	Utility Obligations	Anju Joseph	10/25/2022	Begin reviewing invoice detail provided by counsel (Jenner) and begin reconciling to payment tracker.	2.00
3	Utility Obligations	Rob Barnett	10/25/2022	Analyze documents in Debtor production regarding hosting and utility costs.	2.10
3	Utility Obligations	Rob Barnett	10/25/2022	Modify analysis of mining hosting, utility and other costs.	1.10
3	Utility Obligations	Anju Joseph	10/26/2022	Review utility and mining analysis, discussions with J. Louis (Huron).	0.80
3	Utility Obligations	Anju Joseph	10/26/2022	Address open items on tax and mining items with T. Martin (Huron) and R. Barnett (Huron).	0.50
3	Utility Obligations	Jean-Louis Sorondo	10/26/2022	Participate in portion of internal call regarding mining and cryptocurrency.	0.50
3	Utility Obligations	Jean-Louis Sorondo	10/26/2022	Perform mining data analysis and tracing of payments across invoices and reconciliation spreadsheets.	1.50
3	Utility Obligations	Rob Barnett	10/26/2022	Analyze documents in Debtor production regarding mining invoices to analyze prepayment balances.	1.10
3	Utility Obligations	Rob Barnett	10/26/2022	Participate in calls with Huron team regarding mining analyses and schedules for hosting and utility costs.	1.40

Task Code	Task Code Description	Professional	Date	Description	Hours
3	Utility Obligations	Rob Barnett	10/26/2022	Analyze documents in Debtor production regarding mining utility and hosting charges.	1.30
3	Utility Obligations	Tim Martin	10/26/2022	Analyze production of mining related utility invoices.	0.40
3	Utility Obligations	Anju Joseph	10/27/2022	Review and update utility payment detail and consolidate information in schedule.	1.90
3	Utility Obligations	Anju Joseph	10/27/2022	Analysis of data requests and draft listing of missing information.	0.60
3	Utility Obligations	Jean-Louis Sorondo	10/27/2022	Continue performing mining activity analysis through invoices.	2.60
3	Utility Obligations	Jean-Louis Sorondo	10/27/2022	Perform additional analysis on mining invoices.	0.60
3	Utility Obligations	Jean-Louis Sorondo	10/27/2022	Participate in portion of internal call to discuss mining analysis.	0.40
3	Utility Obligations	Rob Barnett	10/27/2022	Prepared for and held call with J. Sorondo (Huron) regarding analysis of costs and payments for mining hosting and energy usage.	0.50
3	Utility Obligations	Rob Barnett	10/27/2022	Review of mining analyses and communications with counsel (Jenner) regarding status and additional data requests.	1.30
3	Utility Obligations	Anju Joseph	10/28/2022	Review and itemize issues related to the Debtor's Schedules of Assets and Liabilities re: utilities and hosting.	0.40
3	Utility Obligations	Anju Joseph	10/28/2022	Review data responses and related correspondences re: tax requests.	1.00
3	Utility Obligations	Anju Joseph	10/28/2022	Analysis of mining cash flow model and compare to data received on payments.	1.10

Task Code	Task Code Description	Professional	Date	Description	Hours
3	Utility Obligations	Rob Barnett	10/28/2022	Analyze documents in Debtor production regarding EZ Blockchain, Luna Square, Core, Oncore, Constellation detail and Core Declaration.	1.80
3	Utility Obligations	Rob Barnett	10/28/2022	Analyze documents in Debtor production regarding additional mining documents regarding Core and payment issues.	1.00
3	Utility Obligations	Anju Joseph	10/31/2022	Review Core Scientific invoices and reconcile to schedule.	1.80
3	Utility Obligations	Anju Joseph	10/31/2022	Review payments made and reconcile to invoice schedule.	1.10
3	Utility Obligations	Anju Joseph	10/31/2022	Review workbooks on hosting fees and payment and true-up of fees; analyze activity for netting impact and how the balance is carried forward.	1.50
3	Utility Obligations	Anju Joseph	10/31/2022	Review invoice detail on hosting vendors and account for the line item detail in excel schedule.	0.60
3	Utility Obligations	Anju Joseph	10/31/2022	Identify gaps in data in the invoices provided and note for review and discussion.	1.00
3	Utility Obligations	Rob Barnett	10/31/2022	Analyze documents in Debtor production regarding mining hosting and payment data.	2.30
	Utility Obligations Total				46.50
4	Billing and Fee Applications	Rob Loh	10/10/2022	Continue to review preliminary conflict check results.	1.20
4	Billing and Fee Applications	Rob Loh	10/10/2022	Review preliminary conflict check results.	0.50

Task Code	Task Code Description	Professional	Date	Description	Hours
4	Billing and Fee Applications	Tim Martin	10/10/2022	Correspond with counsel (Jenner) regarding retention.	0.20
4	Billing and Fee Applications	Tim Martin	10/10/2022	Preparation of draft engagement letter and related scope description.	0.70
4	Billing and Fee Applications	Tim Martin	10/10/2022	Lead initial call with engagement team regarding scope and objectives.	0.90
4	Billing and Fee Applications	Tim Martin	10/10/2022	Revise engagement letter and send to counsel (Jenner) for review.	0.40
4	Billing and Fee Applications	Rob Loh	10/11/2022	Continue to review preliminary conflict check results.	2.30
4	Billing and Fee Applications	Rob Loh	10/11/2022	Draft schedules for inclusion with Huron retention filings.	1.10
4	Billing and Fee Applications	Tim Martin	10/11/2022	Assist counsel (Jenner) with preparation of retention documents.	0.40
4	Billing and Fee Applications	Tim Martin	10/11/2022	Review of Confidentiality and Protective Order and the related Addendum.	0.20
4	Billing and Fee Applications	Tim Martin	10/12/2022	Review of draft Schedules I and II for retention application.	0.40
4	Billing and Fee Applications	Tim Martin	10/12/2022	Participate in call with S. Darr (Huron) regarding retention documents.	0.20
4	Billing and Fee Applications	Jean-Louis Sorondo	10/13/2022	Analyze and review retention agreement conflict check parties.	1.20
4	Billing and Fee Applications	Rob Loh	10/13/2022	Revise Huron retention filings in accordance with review notes.	0.50
4	Billing and Fee Applications	Tim Martin	10/13/2022	Review counsel's (Jenner) proposed edits to retention documents.	0.40

Task Code	Task Code Description	Professional	Date	Description	Hours
4	Billing and Fee Applications	Rob Loh	10/14/2022	Prepare expanded conflict check search based on additional parties identified by Debtor (via K&E).	2.60
4	Billing and Fee Applications	Tim Martin	10/14/2022	Review and comment on internal edits to retention documents.	0.30
4	Billing and Fee Applications	Tim Martin	10/14/2022	Participate in call with M. Root (Jenner) regarding retention.	0.10
4	Billing and Fee Applications	Tim Martin	10/14/2022	Correspond with internal counsel (Jenner) regarding retention.	0.10
4	Billing and Fee Applications	Tim Martin	10/14/2022	Review and incorporate counsel's (Jenner) comments on engagement letter.	0.30
4	Billing and Fee Applications	Tim Martin	10/14/2022	Internal call regarding counsel's proposed edits to engagement letter and general business terms.	0.30
4	Billing and Fee Applications	Tim Martin	10/14/2022	Review and comment on additional retention paper comments from counsel (Jenner).	1.30
4	Billing and Fee Applications	Jean-Louis Sorondo	10/17/2022	Participate in call with team to discuss workplan, sign agreement.	0.50
4	Billing and Fee Applications	Rob Loh	10/17/2022	Review expanded conflict check results and update filings based on additional parties identified by Debtor.	2.20
	Billing and Fee Applications Total				18.30
5	Investigation Planning and Coordination	Ching Wei Tan	10/10/2022	Analyze case issues and timelines.	0.90
5	Investigation Planning and Coordination	Ching Wei Tan	10/10/2022	Analyze case issues and preliminary work plan.	1.10

Task Code	Task Code Description	Professional	Date	Description	Hours
5	Investigation Planning and Coordination	Jean-Louis Sorondo	10/10/2022	Participate in call with Examiner and counsel regarding workplan.	1.10
5	Investigation Planning and Coordination	Jean-Louis Sorondo	10/10/2022	Participate in call with Huron engagement team to discuss workplan call with Examiner.	0.50
5	Investigation Planning and Coordination	Michael Boyer	10/10/2022	Participate in kickoff call with Examiner & Examiner counsel (Jenner)	1.20
5	Investigation Planning and Coordination	Michael Boyer	10/10/2022	Document review of data produced to counsel (Jenner).	1.30
5	Investigation Planning and Coordination	Michael Boyer	10/10/2022	Participated in internal Huron planning meeting.	0.30
5	Investigation Planning and Coordination	Rob Barnett	10/10/2022	Participate in call with T. Martin (Huron) regarding A&M information tracker.	0.10
5	Investigation Planning and Coordination	Tim Martin	10/10/2022	Participate in call with L. Raiford (Jenner) regarding discovery workplan.	0.20
5	Investigation Planning and Coordination	Tim Martin	10/10/2022	Review of Examiner's motion to shorten noticing time.	0.10
5	Investigation Planning and Coordination	Tim Martin	10/10/2022	Participate in call with Examiner and counsel (Jenner) regarding workplan.	1.20
5	Investigation Planning and Coordination	Tim Martin	10/10/2022	Participate in briefing call with Huron colleagues following workplan call with Examiner.	0.40
5	Investigation Planning and Coordination	Tim Martin	10/10/2022	Participate in call with R. Barnett (Huron) regarding A&M information tracker.	0.10
5	Investigation Planning and Coordination	Ching Wei Tan	10/11/2022	Analyze process for document review and initial work plan.	0.80

Task Code	Task Code Description	Professional	Date	Description	Hours
5	Investigation Planning and Coordination	Jean-Louis Sorondo	10/11/2022	Participate in Huron planning call.	0.50
5	Investigation Planning and Coordination	Michael Boyer	10/11/2022	Review call notes between Examiner counsel (Jenner) and Debtor.	0.40
5	Investigation Planning and Coordination	Michael Boyer	10/11/2022	Document review of data produced by Debtor.	1.30
5	Investigation Planning and Coordination	Michael Boyer	10/11/2022	Participate in internal Huron planning meeting.	1.00
5	Investigation Planning and Coordination	Tim Martin	10/11/2022	Analyze Debtors' diligence tracker (as of 8-8-22) provided through data room.	0.60
5	Investigation Planning and Coordination	Tim Martin	10/11/2022	Participate in internal planning call.	0.80
5	Investigation Planning and Coordination	Jean-Louis Sorondo	10/12/2022	Participate in call with counsel regarding crypto tracing.	0.50
5	Investigation Planning and Coordination	Michael Boyer	10/12/2022	Participate in planning call with Examiner counsel (Jenner).	0.50
5	Investigation Planning and Coordination	Tim Martin	10/12/2022	Participate in call with L. Raiford (Jenner) regarding workplan.	0.10
5	Investigation Planning and Coordination	Michael Boyer	10/14/2022	Participate in internal Huron status update call.	0.70
5	Investigation Planning and Coordination	Amanda Quintile	10/17/2022	Meet with Huron team to discuss Celsius work plan on 10/17.	0.60
5	Investigation Planning and Coordination	Michael Boyer	10/17/2022	Participate in internal Huron workstream status update call.	0.70
5	Investigation Planning and Coordination	Rob Barnett	10/17/2022	Participate in call with T. Martin (Huron) regarding document management.	0.30
5	Investigation Planning and Coordination	Rob Barnett	10/17/2022	Modify and circulate document tracking log.	0.40

Task Code	Task Code Description	Professional	Date	Description	Hours
5	Investigation Planning and Coordination	Rob Barnett	10/17/2022	Participate in call with Huron team regarding workplan for week and open requests.	0.60
5	Investigation Planning and Coordination	Rob Barnett	10/17/2022	Participate in call with T. Martin (Huron) regarding workplan related to CEL token and tax workstream.	0.30
5	Investigation Planning and Coordination	Rob Barnett	10/17/2022	Update CEL token and tax analyses.	0.30
5	Investigation Planning and Coordination	Tim Martin	10/17/2022	Participate in call with Huron team regarding workplan for week and open requests.	0.60
5	Investigation Planning and Coordination	Tim Martin	10/17/2022	Participate in call with R. Barnett (Huron) regarding document management.	0.30
5	Investigation Planning and Coordination	Amanda Quintile	10/18/2022	Create a relativity document tracker to review documents related to cryptocurrency, taxes and mining workstreams.	1.30
5	Investigation Planning and Coordination	Amanda Quintile	10/19/2022	Update relativity document tracker to include all excel related documents into one tab based of feedback from Huron team.	0.60
5	Investigation Planning and Coordination	Amanda Quintile	10/19/2022	Update relativity document tracker to include all PDF related documents into one tab based of feedback from Huron team.	0.50
5	Investigation Planning and Coordination	Amanda Quintile	10/19/2022	Update relativity document tracker to include all email related documents into one tab based of feedback from Huron team.	0.50
5	Investigation Planning and Coordination	Amanda Quintile	10/19/2022	Update relativity document tracker to include all PowerPoint related documents into one tab based of feedback from Huron team.	0.50

Task Code	Task Code Description	Professional	Date	Description	Hours
5	Investigation Planning and Coordination	Amanda Quintile	10/19/2022	Update relativity document tracker to include all Word related documents into one tab based of feedback from Huron team.	0.40
5	Investigation Planning and Coordination	Amanda Quintile	10/20/2022	Meet with Huron team to discuss Celsius work plan on 10/20.	0.50
5	Investigation Planning and Coordination	Amanda Quintile	10/20/2022	Update relativity document tracker based on refined search query for cryptocurrency, tax and mining related documents and send to Huron team for feedback/ edits.	1.30
5	Investigation Planning and Coordination	Jean-Louis Sorondo	10/20/2022	Participate in internal team call to discuss workplan and updates.	0.50
5	Investigation Planning and Coordination	Michael Boyer	10/20/2022	Internal Huron discussion - workplan status update.	0.80
5	Investigation Planning and Coordination	Rob Barnett	10/20/2022	Participate in Huron status call regarding Celsius workstreams.	0.80
5	Investigation Planning and Coordination	Tim Martin	10/26/2022	Internal call regarding mining and cryptocurrency workstreams and next steps.	0.70
	Investigation Planning and Coordination Total				28.20
6	Communications with Parties in Interest	Michael Boyer	10/12/2022	Participate in call with UCC advisors and counsel (Jenner)	0.50
6	Communications with Parties in Interest	Tim Martin	10/17/2022	Review and analyze letters from Debtors to UCC regarding confirmatory statements.	0.90
6	Communications with Parties in Interest	Tim Martin	10/21/2022	Draft email to A&M regarding open requests for customer data.	0.10
6	Communications with Parties in Interest	Tim Martin	10/21/2022	Prepare summary of open document requests for A&M.	0.30

Task Code	Task Code Description	Professional	Date	Description	Hours
	Communications with Parties in Interest Total				1.80
	Grand Total				560.90